



S.S. Afemikhe & Co, (Chartered Accountants)

# Nigeria Extractive Industries Transparency Initiative (NEITI)

2006-2008 EITI RECONCILIATION

# APPENDICES VOLUME 4

Issued

29th January 2011

Presented to the National Stakeholder Working Group

by
Hart Nurse Ltd, Chartered Accountants
in association with
S.S. Afemikhe & Co, (Chartered Accountants)

The report and all appendices relating to the report are intended for the use of the National Stakeholder Working Group of the NEITI for the purpose of that initiative and are not to be relied upon by other parties.

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### Withholding taxes are reported in

**Appendix J** 

## **APPENDIX G**

COMPANY INCOME TAX

**Data Reconciliation between** Chevron CBN and Government Note Company CBN **Period** Chevron Comment \$000 \$000 Jan-06 Feb-06 Mar-06 Apr-06 May-06 Jun-06 Jul-06 Aug-06 Sep-06 Oct-06 Nov-06 33 Dec-06 2,113 0 **Initial templates** 2,146 Timing differences 1 2 3 4 5 0 Sub total 0 Other adjustments Amount not originally recorded now confirmed in 1 Nov-06 CBN statement 33 Amount not originally recorded now confirmed in 2 Dec-06 CBN statement 2,113 3 4 5 6 7 8 9 10 11 12 0 2,146 Sub total After reconciliation 2,146 2,146 Unresolved differences

## CIT EITI RECONCILIATION 2006 - 2008

Data Reconciliation between	Chevron	and	CBN		
<u>Period</u>	Company Chevron		Government CBN	Note	<u>Comment</u>
	\$000		\$000		
Jan-07					
Feb-07					
Mar-07					
Apr-07					
May-07	33				
Jun-07	33				
Jul-07	3,684				
Aug-07	3,064				
Sep-07					
Oct-07					
Nov-07					
Dec-07					
Dec-07					
Initial templates	3,717		0		
Timing differences					
1					
2					
3					
4					
5					
6					
Sub total	0		0		
Other adjustments					
Amount not originally					
recorded now confirmed in					
1 May-07 CBN statement			33		
2			33		
Amount not originally					
recorded now confirmed in					
3 Jul-07 CBN statement			3,684		
4			-,		
5					
6					
7					
8					
9					
10					
11					
12					
Sub total	0		3,717		
After reconciliation	3,717		3,717	Unresolved d	ifferences

Data Reconciliation between	Chevron	and	CBN		
<u>Period</u>	Company Chevron \$000		Government CBN \$000	Note	<u>Comment</u>
Jan-08 Feb-08 Mar-08 Apr-08 May-08 Jun-08 Jul-08 Aug-08 Sep-08 Oct-08 Nov-08 Dec-08	5,623				
Initial templates	5,623		0		
Timing differences  1  2  Amount not originally recorded now confirmed in  3 Jul-08 CBN statement  4  5  6  Sub total	0		5,623 <b>5,623</b>		
Other adjustments  1 2 3 4 5 6 7 8 9 10 11 12 Sub total	0		0		
After reconciliation	5,623		5,623	Unresolved d	lifferences

### **Company Income Tax is also reported in**

Appendix J

## **APPENDIX H**

CONTRIBUTION TO NDDC \$

### Appendix H - Contribution to NDDC \$

#### List of Attachments

Attachment	Entity Code	Entity Name
1	C04-AENR	Agip Energy & Natural Resources Ltd
2	C16-AMNI	Amni International
3	C06-APDNL	Addax Petroleum Development Nigeria Ltd
4	C06-APENL	Addax Petroleum Exploration Nigeria Ltd
5	C03-CNL	Chevron Nigeria Ltd
6	C07-CONOIL	Conoil Producing Ltd
7	C04-NAE	Nigerian Agip Exploration
8	C04-NAOC	Nigerian Agip Oil Company Ltd
9	C21-POOC	Pan-Ocean Oil Corporation
10	C01-SNEPCO	Shell Nigeria E&P Co Ltd
11	C01-SPDC	Shell Petroleum Development Company
12	TEPNG	Total Elf Petroleum Nigeria

Data Reconciliation between	AENR	and	NDDC		
<u>Period</u>	Company AENR \$000		Government NDDC \$000	Note	<u>Comment</u>
Jan-06 Feb-06 Mar-06 Apr-06 May-06 Jun-06 Jul-06 Aug-06 Sep-06 Oct-06 Nov-06 Dec-06	573		573		
Initial templates	573	_	573		
Timing differences  1 2 3 4 5 6 Sub total	0		0		
Other adjustments  1 2 3 4 5 6 7 8 9 10 11 12 Sub total	0		0		
	-				

573

573

Data Reconciliation between	AENR	and	NDDC		
<u>Period</u>	Company AENR \$000		Government NDDC \$000	Note	<u>Comment</u>
Jan-07 Feb-07 Mar-07 Apr-07 May-07 Jun-07 Jul-07 Aug-07 Sep-07 Oct-07 Nov-07			2,099	А	Amount traced to NAE Account
Dec-07	3,833		3,833		
Initial templates	3,833		5,932	_	
Timing differences  1 2 3 4 5 6 Sub total	0		0		
Other adjustments  1 Amount paid by NAE wrongly credited to AENR by NDDC  2  3  4  5  6  7  8  9  10  11  12  Sub total	0		-2,099	A	
After reconciliation	3,833	_ :	3,833	- -	

Period   Period   Note   Not	Data Reconciliation between	AENR	and	NDDC		
Feb-08 Mar-08 Apr-08 May-09 Jun-08 Jul-08 Jul-08 Sep-08 Oct-08 Nov-08 Dec-08  Timing differences  1 2 3 4 5 6 Sub total   O  O  Other adjustments  1 2 3 4 5 6 7 8 9 9 10 111 11 11 11 11 12	<u>Period</u>	AENR		NDDC	Note	<u>Comment</u>
Timing differences  1 2 3 4 5 6 Sub total  O  O  Other adjustments  1 2 3 4 5 6 7 8 9 10 11 11 11 12	Feb-08 Mar-08 Apr-08 May-08 Jun-08 Jul-08 Aug-08 Sep-08 Oct-08 Nov-08					
1 2 3 4 5 6 6 7 7 8 8 9 9 10 11 12	Initial templates	0		0		
2 3 4 5 6 Sub total						
1 2 3 4 5 5 6 7 8 9 10 11 12	2 3 4 5 6	0		0		
1 2 3 4 5 5 6 7 8 9 10 11 12	Other adjustments					
Sub total U U	1 2 3 4 5 6 7 8 9 10 11					
	Sub total	0		0		

## AMNI NDDC PAYMENT EITI RECONCILIATION 2006 - 2008

Data Reconciliation between	AMNI	and	NDDC		
	Company		Government	Note	
<u>Period</u>	AMNI		NDDC		<u>Comment</u>
	\$000		\$000		
Jan-06					
Feb-06					
Mar-06					
Apr-06					
May-06					
Jun-06					
Jul-06					
Aug-06					
Sep-06					
Oct-06 Nov-06					
Dec-06					
Dec-06					
Initial templates	0		0		
Timing differences					
1		1 [			
2					
3					
4					
5					
6					
Sub total	0		0		
Other adjustments					
1		1 [			
2					
3					
4					
5					
6					
7					
8					
9					
10					
11					
12					
Sub total	0		0		
After reconciliation	0	 <b>-</b> -	0	Unresolved difference	es

## AMNI NDDC PAYMENT EITI RECONCILIATION 2006 - 2008

Data Reconciliation between	AMNI	and	NDDC

	Company	Government	Note	
<u>Period</u>	AMNI	NDDC		<u>Comment</u>
	\$000	\$000		
Jan-07	-	-		
Feb-07	-	-		
Mar-07	-	-		
Apr-07	-	-		
May-07	-	-		
Jun-07	-	-		
Jul-07	-	-		
Aug-07	-	-		
Sep-07	1,500	-		2001-2006 prior year payments
Oct-07	-	1,500		(Confirmed payments to receipt.)
Nov-07	-	-		
Dec-07	-	-		
Initial templates	1,500	1,500		
Timing differences				
1				
2				
3				
4				
5				
6				
Sub total	0	0		
Other adjustments				
1				
2				
3				
4				
5				
6				
7				
8				
9				
10 11				
12				
Sub total	0	0		
After reconciliation	1,500	1,500	Unresolved (	differences

## AMNI NDDC PAYMENT EITI RECONCILIATION 2006 - 2008

Data Reconciliation between	AMNI	and	NDDC	
<u>Period</u>	Company AMNI \$000		Government NDDC \$000	Note <u>Comment</u>
Jan-08 Feb-08 Mar-08 Apr-08 May-08 Jun-08 Jul-08 Aug-08 Sep-08 Oct-08 Nov-08 Dec-08				
Initial templates	0		0	-
Timing differences  1 2 3 4 5 6 Sub total	0		0	
Other adjustments  1 2 3 4 5 6 7 8 9 10 11 12 Sub total	0		0	
				- University of differences
After reconciliation	0	_	0	Unresolved differences

Data Reconciliation between ADDAX- APDNL and CBN

			_	
Daviad	Company	Government	Note	
<u>Period</u>	ADDAX- APDNL \$000	**************************************		
	φυυυ	Ş000		
Jan-06	-			
Feb-06	-			
Mar-06	4,500	4,500		
Apr-06	-			
May-06	-			
Jun-06	-			
Jul-06	-			
Aug-06	-			
Sep-06	-			
Oct-06	-			
Nov-06	-			
Dec-06	-			
Initial templates	4,500	4,500		
Timing differences				
1 2				
3				
4				
5				
6				
Sub total	0	0		
Other adjustments				
1				
2				
3				
4				
5 6				
6 7				
8				
9				
10				
11				
12				
Sub total	0	0		
After reconciliation	4,500	4,500	Unresolved d	ifferences

Data Reconciliation between ADDAX- APDNL and CBN

ADDAX APDNL   S000   S000     Jan-07	Pariod	Company	Government	Note	
Jan-07	<u>Period</u>				
Feb-07 Mar-07		Ş000	<b>3000</b>		
Feb-07 Mar-07 Mar-07 Apr-07 Apr-07 May-07 Jun-07 Jun-07 Aug-07 Sep-07 Cot-07 Nov-07 2,000 Nov-07 2,000 14,000 14,000  Initial templates  30,000  Initial templates  30,000  Timing differences  1 2 3 4 5 6 Sub total  0  O  O  O  O  O  O  O  O  O  O  O  O					
Mar-07		-			
Apr-07 May-07 Jul-07 Jul-07 - Aug-07 Sep-07 Oct-07 Nov-07 Dec-07  Initial templates  1 2 3 4 5 6 Sub total  O  O  O  O  O  O  O  O  O  O  O  Sub total  O  O  O  O  O  O  O  O  O  O  O  O  O		-			
May-07 Jun-07 Jun-07 Jul-07 Aug-07 - Aug-07 Sep-07 Oct-07 Nov-07 Dec-07  Initial templates  30,000  Initial templates  30,000  Initial templates  0  Other adjustments  1 2 3 4 5 6 Sub total  O  O  O  O  O  O  O  O  O  O  O  O  O		-			
Jun-07 Jul-07 Jul-07 Aug-07 - Aug-07 - Sep-07 Oct-07 Nov-07 Dec-07  Initial templates  30,000  Initial templates  30,000  Timing differences 1 2 3 4 5 6 Sub total  0  Other adjustments 1 2 3 4 5 6 7 8 9 10 11 11 12 Sub total  0  0  0		-			
Jul-07 Aug-07 Sep-07 Sep-07 Oct-07 - Nov-07 Dec-07  Initial templates  30,000  Timing differences  1 2 3 4 5 6 Sub total   O  Other adjustments  1 2 3 4 5 6 7 8 9 10 11 11 12 Sub total  O  O  O  O  O  O  O  O  O  O  O  O  O		-			
Aug-07 Sep-07 Oct-07 Oct-07 Nov-07 Dec-07  Initial templates  30,000  Timing differences  1 2 3 4 5 6 Sub total   O  Other adjustments  1 2 3 4 5 5 6 7 8 9 10 11 11 12 Sub total  O  O		-			
Sep-07 Oct-07 Oct-07 Nov-07		-			
Oct-07 Nov-07 Nov-07 Dec-07  Initial templates  30,000  Initial templates  1 2 3 4 5 6 Sub total  0  Other adjustments  1 2 3 4 5 6 7 8 9 10 11 11 12 Sub total  0  0	Aug-07	-			
Nov-07 Dec-07 Dec-07  2,000 14,000 14,000  Initial templates  30,000  30,000  Timing differences  1 2 3 4 5 6 Sub total  0  Other adjustments  1 2 3 4 5 6 7 8 9 10 11 12 Sub total  0  0  0		-			
Dec-07   28,000   14,000	Oct-07		2,000		
Initial templates 30,000 30,000  Timing differences  1	Nov-07	2,000	14,000		
Timing differences  1 2 3 4 5 6 Sub total   O  O  Other adjustments  1 2 3 4 5 6 7 8 9 10 11 12 Sub total  O  O  O	Dec-07	28,000	14,000		
Timing differences  1 2 3 4 5 6 Sub total   O  O  Other adjustments  1 2 3 4 5 6 7 8 9 10 11 12 Sub total  O  O  O					
1 2 3 4 5 6 Sub total	Initial templates	30,000	30,000		
1 2 3 4 5 6 Sub total	Timing differences				
2 3 4 5 6 Sub total					
3 4 5 6 Sub total  O  Other adjustments  1 2 3 4 5 6 7 8 9 10 11 12 Sub total  O  O					
4 5 6					
Sub total	4				
Sub total					
Other adjustments  1 2 3 4 5 6 7 8 9 10 11 12 Sub total  0 0					
1 2 3 4 5 5 6 7 8 9 10 11 12 Sub total <b>0 0</b>	Sub total	0	0		
1 2 3 4 5 6 7 8 9 10 11 12 Sub total <b>0 0</b>	Other adjustments				
2 3 4 5 5 6 7 8 9 10 11 12 Sub total <b>0 0</b>					
3 4 5 6 7 8 9 10 11 12 Sub total					
4 5 6 7 8 9 10 11 12 Sub total <b>0 0</b>					
5 6 7 8 9 10 11 12 Sub total <b>0 0</b>					
6 7 8 9 10 11 12 Sub total 0 0					
7 8 9 10 11 12 Sub total <b>0 0</b>					
9 10 11 12 Sub total  0 0	7				
10 11 12 Sub total 0 0					
11 12 Sub total 0 0					
Sub total 0 0					
Sub total 0 0					
	Sub total	0	O		
After reconciliation 30,000 30,000 Unresolved differences	After reconciliation	30,000	30,000	Unresolved d	ifferences

Data Reconciliation between ADDAX- APDNL and CBN

	Company	Government		lata
<u>Period</u>	Company ADDAX- APDNL	Government NDDC	Note	
renou	\$000	\$000	-	
	,	,		
Jan-08	-			
Feb-08	-			
Mar-08	-			
Apr-08	8,000	8,000		
May-08	-			
Jun-08	-			
Jul-08	-			
Aug-08	-			
Sep-08	-			
Oct-08	-			
Nov-08	<u>-</u>			
Dec-08	8,000	8,000		
Initial templates	16,000	16,000		
Timing differences				
1				
2				
3				
4				
5				
6				
Sub total	0	0		
Other adjustments				
1				
2				
3 4				
5				
6 7				
8				
9				
10				
11				
12				
Sub total	0	0		
_				
After reconciliation	16,000	16,000	Unresolved (	differences

#### NDDC PAYMENT EITI RECONCILIATION 2006 - 2008

Data Reconciliation between	APENL and	NDDC		
<u>Period</u>	Company APENL \$000	Government NDDC \$000	Note	Comment
Jan-06 Feb-06 Mar-06 Apr-06 May-06 Jun-06 Jul-06 Aug-06 Sep-06 Oct-06 Nov-06	4,500	4,500		
Dec-06 Initial templates	4,500	4,500		
Timing differences  1 2 3 4 5 6 Sub total	0	0		
Other adjustments  1 2 3 4 5 6 7 8 9 10 11 12 Sub total	0	0		
After reconciliation	4,500	4,500	Unresolved differences	

#### NDDC PAYMENT EITI RECONCILIATION 2006 - 2008

Data Reconciliation between	APENL and	NDDC		
<u>Period</u>	Company APENL \$000	Government NDDC \$000	Note <u>Comm</u>	<u>ent</u>
Jan-07 Feb-07 Mar-07 Apr-07 May-07 Jun-07 Jul-07 Aug-07 Sep-07				
Oct-07 Nov-07 Dec-07	2,000 6,000	2,000 6,000		
Initial templates	8,000	8,000		
Timing differences  1 2 3 4 5 6 Sub total	0	0		
Other adjustments  1 2 3 4 5 6 7 8 9 10 11 12 Sub total	0	0		
After reconciliation	8,000	8,000	Unresolved differences	

#### NDDC PAYMENT EITI RECONCILIATION 2006 - 2008

Data Reconciliation between	APENL and	NDDC		
<u>Period</u>	Company APENL \$000	Government NDDC \$000	Note	Comment
Jan-08 Feb-08 Mar-08 Apr-08 May-08	6,000 2,000			
Jun-08 Jul-08 Aug-08 Sep-08 Oct-08 Nov-08		6,000 2000		
Dec-08  Initial templates	13,000	5,000 13,000		
Timing differences  1 2 3 4 5 6 Sub total	0	0		
Other adjustments  1 2 3 4 5 6 7 8 9 10 11 12 Sub total	0	0		

13,000

Unresolved differences

13,000

## NDDC RECONCILIATION OF NDDC PAYMENTS BY COMPANIES 2006 - 2008

Cash Basis Template

Payments in the Year

<u>Date</u>	<u>Period</u>		pany vron		nment	Note/Remarks
Date	<u>r enou</u>	US\$'000	N'000	US\$'000	N'000	ivote/ nemarks
		033 000	14 000	033 000	14 000	
17/01/2006	Jan-06	1,364	125,488	1,364	125,488	
21/02/2006	Feb-06	1,364	125,488	6,247	125,488	
15/03/2006	Mar-06	1,800	90,180	1,800	90,180	
19/04/2006	Apr-06	1,800	90,180	1,800	90,180	
17/05/2006	May-06	1,800	90,180	1,800	90,180	
23/05/2006	Jun-06	1,800	90,180	1,800	228,555	
14/06/2006	Jul-06	1,798	90,180		90,180	
18/08/2006	Aug-06	1,800	90,180	1,800	90,180	
15/09/2006	Sep-06	1,800	90,180	1,800	90,180	
10/12/2006	Oct-06	1,155	137,250	1,155	137,250	
11/03/2006	Nov-06	1,155	137,250	693	137,250	
11/03/2000	Dec-06	1,155	137,250	1,617	137,230	
Initial templates		18,791	1,293,986	21,876	1,295,111	
Timing differences						
1						
2						
3						
4						
5						
6						
Sub total		0	0	0	0	
Other adjustments						
Jul-06 payment not						
originally recorded no	w					
1 confirmed by NDDC				1,798		
,				,		
Dec-06 payment not						
originally recorded no	1147					
2 confirmed by NDDC	vv				137,250	
2 committee by NDDC					137,250	
Feb-06 overstatemen	t					
3 recorded by NDDC				-4,883		
June-06				,		
overstatement						
recorded in template						
4 by NDDC					-138,375	
4 by NDDC 5					-130,373	
6						
7						
8						
9						
10						
11						
12				2.55	4.427	
Sub total		0	0	-3,085	-1,125	
Total Due/Paid		18,791	1,293,986	18,791	1,293,986	
Arrears/Outstanding						

## NDDC RECONCILIATION OF NDDC PAYMENTS BY COMPANIES 2006 - 2008

Cash Basis Template

Payments in the Year

Date   Period   Chevron   NODEC   Note/Rem   US\$000   N'000   US\$000   Sa, 56   US\$000   US\$00	Data	<u>Period</u>		pany		nment	Note/Remarks
29/01/2007   Jan-07   990   138,767   990   138,767   990   138,767   15/02/2007   Feb-07   990   138,766   990   138,766   138,766   138,766   138,766   138,766   138,766   138,766   138,766   138,766   138,766   138,766   138,766   138,766   138,766   138,766   138,766   138,767   15.05   109,863   1,505   109,863   1,505   109,863   15.06   16/08/2007   Jun-07   1,505   109,863   1,505   199,863   15.06   128,707   138/09/2007   Aug-07   1,505   109,863   1,505   132,027   138/09/2007   Aug-07   1,505   109,863   1,505   137,024   15/10/2007   Sep 07   1,332   137,024   1,932	Date	renou					Note/ Remarks
15/02/2007 Feb-07 990 138,766 990 138,766 03/12/2007 Man-07 1,504 110,045 1,505 110,045 16/03/2007 Apr-07 1,505 109,863 1,505 10			033 000	14 000	035 000	14 000	
15/02/2007 Feb-07 990 138,766 990 138,766 990 138,766 990 138,766 990 138,766 990 138,766 990 138,766 990 138,766 990 138,766 990 138,766 990 138,766 990 138,766 990 138,765 990 990 990 990 990 990 990 990 990 99							
15/02/2007 Feb-07 990 138,766 990 138,766 990 138,766 990 138,766 990 138,766 990 138,766 990 138,766 990 138,766 990 138,766 990 138,766 990 138,766 990 138,766 990 138,765 990 990 990 990 990 990 990 990 990 99	29/01/2007	Jan-07	990	138.767	990	138.767	
03/12/2007   Mar-07   1,504   110,045   1,505   110,045   16/03/2007   Apr-07   1,505   109,863   1,504   109,863   1,505   109,846   17/07/2007   May-07   1,505   109,863   1,505   109,846   17/07/2007   Jul-07   1,505   109,863   1,505   109,863   1,505   109,863   1,505   139,007   18/09/2007   Aug-07   1,505   109,863   1,505   137,024   1,510/2007   Sep-07   1,932   137,024   1,497,167   1,932   137,024   1,497,167   1,932   137,024   1,497,167   1,932   137,024   1,497,167   1,932   1,93							
16/03/2007 Apr-07 1,505 109,863 1,504 109,863 04/11/2007 May-07 1,505 109,863 1,505 109,863 1,505 109,863 1,505 109,863 1,505 109,863 1,505 109,863 1,505 109,863 1,505 116/08/2007 Jun-07 1,505 109,863 1,505 119,2077 18/09/2007 Aug-07 1,505 109,863 1,505 119,7024 15/10/2007 Sep-07 1,932 137,024 1,932 54,810 19/11/2007 Oct-07 1,932 137,024 1,932 137,024 12/21/2007 Dec-07 1,932 137,024 1,932 137,024 18/12/2007 Dec-07 1,932 137,024 1,932 137,024 1,932 137,024 18/12/2007 Dec-07 1,932 137,024							
04/11/2007 May-07 1,505 109,846 1,505 109,866 17/07/2007 Jun-07 1,505 109,863 1,505 109,863 15/08/2007 Jul-07 1,505 109,863 1,505 109,863 1,505 192,077 18/09/2007 Aug-07 1,505 109,863 1,505 137,024 15/10/2007 Sep-07 1,932 137,024 1,932 54,810 19/11/2007 Oct-07 1,932 137,024 1,932 137,024 22/11/2007 Nov-07 7,919 259,082 7,919 122,058 18/12/2007 Dec-07 1,932 137,024 1,497,167 1,502 1							
17/07/2007 Jun-07 1,505 109,863 1,505 109,863 1,505 19,077 1,505 109,863 1,505 192,077 1,505 109,863 1,505 137,024 15/10/2007 Aug-07 1,505 109,863 1,505 137,024 15/10/2007 Sep-07 1,932 137,024 1,932 54,810 13/11/2007 Nov-07 7,919 259,082 7,919 122,058 137,024 13/12/2007 Dec-07 1,932 137,024 1,932 137,024 1,932 137,024 13/12/2007 Dec-07 1,932 137,024							
16/08/2007 Jul-07 1,505 109,863 1,505 132,077 18/09/2007 Aug-07 1,505 109,863 1,505 137,024 15/10/2007 Sep-07 1,932 137,024 1,932 54,810 19/11/2007 Nov-07 1,932 137,024 1		•					
18/09/2007 Aug-07 1,505 109,863 1,505 137,024 15/10/2007 Sep-07 1,932 137,024 1,932 54,810 15/10/2007 Nov-07 1,932 137,024 1,932						*	
15/10/2007 Sep-07 1,932 137,024 1,932 137,02							
19/11/2007 Oct-07 1,932 137,024 1,932 137,024 22/11/2007 Nov-07 7,919 259,082 7,919 122,058 137,024 1,932 137,024 1,932 137,024 1,932 137,024 1,932 137,024 1,932 137,024 1,932 137,024 1,932 137,024 1,932 137,024 1,932 137,024 1,932 137,024 1,497,167 1,497,		=					
22/11/2007 Nov-07 J.919 259,082 7,919 122,058 137,024 Initial templates 24,724 1,607,030 24,724 1,497,167  Timing differences  1 2 3 4 5 6 Sub total 0 0 0 0 0 0  Other adjustments  Aug-07 overstatement 1 recorded by NDDC  Nov-07 payment not originally recorded now 2 confirmed by NDDC  3 4 5 6 7 7 8 8 9 10 11 11 12 Sub total 0 0 0 0 0 109,863							
18/12/2007 Dec-07  1,932  137,024  1,932  137,024  1,497,167  Timing differences  1 2 3 4 5 6 Sub total  Other adjustments  Aug-07 overstatement 1 recorded by NDDC  Nov-07 payment not originally recorded now 2 confirmed by NDDC 3 4 5 6 7 8 9 10 11 12 Sub total  O O O O O 109,863							
Initial templates							
Timing differences  1 2 3 4 5 6 Sub total  O O O O O O O O O O O O O O O O O O	10/12/2007	Dec-07	1,932	137,024	1,332	137,024	
1 2 3 4 5 6 Sub total 0 0 0 0 0 0 O O O O O O O O O O O O O	Initial templates		24,724	1,607,030	24,724	1,497,167	
1 2 3 3 4 4 5 6 Sub total	Timing differences						
3 4 5 6 6 Sub total 0 0 0 0 0 0 0 0 O O O O O O O O O O O							
3	2						
Sub total							
Sub total							
6 Sub total	5						
Other adjustments  Aug-07 overstatement 1 recorded by NDDC  Nov-07 payment not originally recorded now 2 confirmed by NDDC  3 4 5 6 7 8 9 10 11 12 Sub total  O O O 109,863							
Aug-07 overstatement 1 recorded by NDDC  Nov-07 payment not originally recorded now 2 confirmed by NDDC  3 4 5 6 7 8 9 10 11 12 Sub total  O O O 109,863	Sub total		0	0	0	0	
1 recorded by NDDC  Nov-07 payment not originally recorded now 2 confirmed by NDDC  3 4 5 6 7 8 9 10 11 12 Sub total  O O O 109,863	Other adjustments						
1 recorded by NDDC  Nov-07 payment not originally recorded now 2 confirmed by NDDC  3 4 5 6 7 8 9 10 11 12 Sub total  O O O 109,863	Aug-07 overstatemer	nt.					
Nov-07 payment not originally recorded now 2 confirmed by NDDC 3 4 5 6 7 8 9 10 11 12 Sub total 0 0 0 0 109,863		11.				-27 161	
originally recorded now 2 confirmed by NDDC 3 137,024 137,024 5 6 7 8 9 10 11 12 Sub total 0 0 0 0 109,863	I recorded by NDDC					-27,101	
originally recorded now 2 confirmed by NDDC 3 4 5 6 7 8 9 10 111 12 Sub total 0 0 0 0 109,863	Nov 07 novement = =+						
2 confirmed by NDDC 3 4 5 6 7 8 9 10 11 12 Sub total  137,024							
3 4 5 6 7 8 9 10 11 12 Sub total  0 0 0 109,863		υw				127.024	
4 5 6 7 8 9 10 11 12 Sub total 0 0 0 109,863	· · · · · · · · · · · · · · · · · · ·					137,024	
5 6 7 8 9 10 11 12 Sub total 0 0 0 109,863							
6 7 8 9 10 11 12 Sub total  0 0 0 109,863							
7 8 9 10 11 12 Sub total 0 0 0 109,863							
8 9 10 11 12 Sub total 0 0 0 109,863							
9 10 11 12 Sub total  0 0 109,863							
10 11 12 Sub total 0 0 0 109,863							
11 12 Sub total 0 0 0 109,863							
12 Sub total 0 0 109,863							
Sub total 0 0 109,863							
Total Due/Paid 24,724 1,607,030 24,724 1,607,030	Sub total		0	0	0	109,863	
	Total Due/Paid		24,724	1,607,030	24,724	1,607,030	
Arrears/Outstanding	Arrears/Outstanding						

## NDDC RECONCILIATION OF NDDC PAYMENTS BY COMPANIES 2006 - 2008

Cash Basis Template

Payments in the Year

<u>Date</u>	<u>Period</u>		pany vron		rnment DDC	Note/Remark
Date	renou	US\$'000	N'000	US\$'000	N'000	Note/ Nemark
		039 000	14 000	032 000	14 000	
15/01/2008	Jan-08	1,690	168,202	1,690	168,202	
18/02/2008	Feb-08	1,690	168,200	1,690	168,200	
14/03/2008	Mar-08	1,967	186,742	1,967	186,742	
18/04/2008	Apr-08	1,967	186,742	1,967	186,742	
16/05/2008	May-08	1,968	186,742	1,968	186,742	
20/06/2008	Jun-08	1,968	186,742	1,968	186,742	
18/07/2008	Jul-08	1,967	186,742	1,967	186,742	
18/08/2008	Aug-08	1,968	186,742	1,968	186,742	
16/09/2008	Sep-08	1,230	90,003	1,230	90,003	
16/10/2008	Oct-08	1,231	90,002	1,231	90,002	
18/11/2008	Nov-08	1,230	90,003	1,230	90,003	
01/12/2208	Dec-08	1,232	90,001	1,232	478,398	
01/11/1200	200 00	1,232	30,001	1,232	., 0,050	
Initial templates		20,108	1,816,863	20,108	2,205,260	
, , , , , , , , , , , , , , , , , , ,			_,,	,	_,,	
2 3 4 5						
6						
Sub total		0	0	0	0	
Other adjustments						
Dec-08 overstatement						
1 recorded by NDDC	•				-388,397	
2					300,337	
3						
4						
5						
6						
7						
8						
9						
10						
11						
12						
Sub total		0	0	0	-388,397	
		-	-	-	,	
Total Due/Paid		20,108	1,816,863	20,108	1,816,863	
			_,,		_,,	
Arrears/Outstanding						
, cars, outstanding						

### NDDC Cash Flow EITI RECONCILIATION 2006 - 2008

Data Reconciliation between	Conoil and	NDDC		
<u>Period</u>	Company Conoil \$000	Government NDDC \$000	Note	<u>Comment</u>
Jan-06				
Feb-06				
Mar-06				
Apr-06				
Мау-06				
Jun-06				
Jul-06				
Aug-06				
Sep-06				
Oct-06				
Nov-06				
Dec-06				
Initial templates	0	0		
Timing differences				
1				
2				
3				
4				
5				
6				
Sub total	0	0		
Other adjustments				
1 2				
3				
4				
5				
6				
7				
8				
9				
10				
11				
12				
Sub total	0	0		
After reconciliation	0	0		

### NDDC Cash Flow EITI RECONCILIATION 2006 - 2008

Data Reconciliation between	Conoil	and	NDDC		
<u>Period</u>	Company Conoil \$000		Government NDDC \$000	Note ———	<u>Comment</u>
Jan-07 Feb-07 Mar-07 Apr-07 May-07 Jun-07 Jul-07 Aug-07 Sep-07 Oct-07 Nov-07 Dec-07	2,000			A	
Initial templates	2,000	-	0		
Timing differences  1  2  3  4  5  6  Sub total	0		0		
Other adjustments	•		·		
NDDC Payment reported by Conoil in  1 October 2007 received by CBN in 2009  2  3  4  5  6  7  8  9  10  11	-2,000			A	
Sub total	-2,000		0		
After reconciliation	0	_ :	0		

### NDDC Cash Flow EITI RECONCILIATION 2006 - 2008

Data Reconciliation between	Conoil	and	NDDC		
<u>Period</u>	Company Conoil \$000		Government NDDC \$000	Note ———	<u>Comment</u>
Jan-08 Feb-08 Mar-08 Apr-08 May-08 Jun-08 Jul-08 Aug-08 Sep-08 Oct-08 Nov-08	1,000				
Dec-08	1,000			Α	
Initial templates	1,000		0		
Timing differences  1  2  3  4					
5 6					
Sub total	0	<b>→</b>	0		
Other adjustments					
NDDC Payment reported by Conoil in  1 December 2008 received by CBN in 2010  2  3  4  5  6  7  8  9  10  11	-1,000			Α	
Sub total	-1,000		0		
After reconciliation	0		0		

Data Reconciliation between	NAE and	NDDC	
<u>Period</u>	NEA \$000	Government Note NDDC \$000	Comment
Jan-06 Feb-06 Mar-06 Apr-06 May-06 Jun-06 Jul-06 Aug-06 Sep-06 Oct-06 Nov-06 Dec-06	1,619	A 2,375 B	
Initial templates	1,619	2,375	
Timing differences  1 2 3 4 5 6 Sub total	0	0	
Other adjustments  1 Amount not confirmed paid by NAE  2  3  4  5  6  7  8  9  10  11  12  Sub total	0	-756 A	

1,619

1,619

Data Reconciliation between	NAE	and	NDDC		
<u>Period</u>	Company NAE \$000		Government NDDC \$000	Note	Comment
Jan-07 Feb-07 Mar-07 Apr-07 May-07	2,368		2,368		
Jun-07 Jul-07 Aug-07 Sep-07	2,099	ı	2 242	A	
Oct-07 Nov-07 Dec-07	1,479 4,483		2,242 1,479	В	
Initial templates	10,429		6,089	=	
Timing differences  1 2 3 4 5					
Sub total	0		0		
Other adjustments  1 Amount paid by AENR wrongly credited to NAE  2 Amount not confirmed to NDDC account  3  4  5  6  7  8  9  10  11  12  Sub total	-2,099 -2,241 -4,340		0	A B	

6,089

6,089

Data Reconciliation between	NAE an	d NDDC	
<u>Period</u>	Company NAE \$000	Government Note NDDC \$000	<u>Comment</u>
Jan-08 Feb-08 Mar-08 Apr-08 May-08 Jun-08			
Jul-08 Aug-08 Sep-08 Oct-08 Nov-08 Dec-08	7 6,059	A 6,638 B 6,059	
Initial templates	6,066	12,697	
Timing differences 1 2005 payment received in 2008 2 3 4 5 6 Sub total	6,638	0	
Other adjustments  1 Amount not confirmed paid by NDDC  2 Amount in NDDC not in NAE Template  3  4  5  6  7  8  9  10  11  12  Sub total	-7	A B	

12,697

12,697

Data Reconciliation between	NAOC	and	NDDC		
<u>Period</u>	Company NAOC \$000		Government NDDC \$000	Note	<u>Comment</u>
Jan-06 Feb-06			3,732	Α	
Mar-06 Apr-06 May-06	3,900		3,900		
Jun-06 Jul-06 Aug-06	3,900			В	
Sep-06 Oct-06 Nov-06	2,094		2,094		
Dec-06 Initial templates	9,894		9,726	_	
Timing differences					
1 Amount paid in 2005 but received in 2006 by NDDC 2 3 4 5	3,732			A	
Sub total	3,732		0	1	
Other adjustments	1			-	
1 Amount in NAOC Template not in NDDC Template 2 3 4 5	-3,900			В	
7 8					
9 10					

-3,900

9,726

9,726

11 12

Sub total

Data Reconciliation between	NAOC	and	NDDC	
<u>Period</u>	Company NAOC		Government NDDC	Note
	\$000		\$000	
Jan-07				
Feb-07 Mar-07	025		825	
Mar-u7 Apr-07	825 4,375		825 4,375	
Мау-07	4,373		4,373	
Jun-07	1,300		1,300	
Jul-07	2,600		2,600	
Aug-07	,		•	
Sep-07	1,300		1,300	
Oct-07			2,093	
Nov-07				
Dec-07	2,489		396	
Initial templates	12,889		12,889	
Timing differences				
1				
2				
3				
4				
5				
6 Subtatal				
Sub total	0		0	
Other adjustments				
1				
2				
3				
4 5				
6				
7				
8				
9				
10				
11				
12				
Sub total	0		0	

12,889

12,889

Pata Reconciliation between	NAOC	and	NDDC	
<u>Period</u>	Company NAOC \$000		Government NDDC \$000	Note
Jan-08 Feb-08				
Mar-08 Apr-08 May-08				
Jun-08 Jul-08 Aug-08 Sep-08	939 939		939 939	
Oct-08 Nov-08 Dec-08				
Initial templates	1,878		1,878	
Timing differences 1		7 [		
2 3 4				
5 6 Sub total	0		0	
Other adjustments	Ū		Ü	
1 2 3				
4 5				
6 7 8				
9 10 11				
12 Sub total	0		0	

1,878

1,878

Data	Reconciliation	hetween	PANOCEAN	and	NDDC
Data	Neconcination	Detween	PANUCEAN	anu	שטטעו

	Company	Government	Noto
<u>Period</u>	Company PANOCEAN	NDDC	Note
renou	\$000	\$000	
	φοσο	γοσσ	
Jan-06			
Feb-06			
Mar-06			
Apr-06			
May-06		1000	
Jun-06			
Jul-06			
Aug-06			
Sep-06			
Oct-06			
Nov-06	1,000		
Dec-06			
Initial templates	1,000	1,000	
mitial templates	1,000	1,000	
Timing differences			
1			
2			
3			
4			
5			
6			
Sub total	0	0	
Other adjustments			
1			
2			
3			
4			
5			
6			
7			
8			
9			
10			
11			
12			
Sub total	0	0	
After reconciliation	1,000	1,000	Unresolve
Arter reconcination	1,000	1,000	Jili ESUIVE

Data Reconciliation between PANOCEAN and NDDC

	Company	Government	Note		
<u>Period</u>	PANOCEAN	NDDC	NOLE	r	ommen
<u>renou</u>	\$000	\$000		<u>-</u>	Ommen
	<b>4000</b>	ÇÜÜ			
Jan-07					
Feb-07					
Mar-07					
Apr-07					
May-07					
Jun-07					
Jul-07					
Aug-07					
Sep-07					
Oct-07					
Nov-07					
Dec-07					
Initial tamplates					
Initial templates	0	0			
Timing differences					
1					
2					
3					
4					
5					
6					
Sub total	0	0	l		
Other adjustments			1		
1					
2					
3					
4					
5					
6					
7					
8					
9					
10					
11					
12					
Sub total	0	0			
After reconciliation	0	0	Unresolve	d differences	
				<b>,,</b>	

Data	Reconciliation	hetween	PANOCEAN	and	NDDC
Data	Neconcination	Detween	PANUCEAN	allu	NUUC

	Company	Government	Note
<u>Period</u>	PANOCEAN	NDDC	
	\$000	\$000	
Jan-08			
Feb-08			
Mar-08			
Apr-08			
May-08			
Jun-08			
Jul-08			
Aug-08			
Sep-08			
Oct-08	4.000	4.000	
Nov-08	1,683	1683	
Dec-08			
Initial templates	1,683	1,683	
Timing differences			
1			
2			
3			
4			
5			
6			
Sub total	0	0	
345 (544)	·	· ·	
Other adjustments			
1			
2			
3			
4			
5			
6			
7			
8			
9			
10			
11			
12			
Sub total	0	0	
After reconciliation	1,683	1,683	Unresolve
, atta reconciliation	1,003	1,000	030100

Data Reconciliation between	SNEPCO	and	NDDC

<u>Period</u>	SNEPCO \$000	Government NDDC \$000	Note	Comment
Jan-06				
Feb-06 Mar-06				
Apr-06	5,256		Α	Comfirmed to SNEPCO Citi bank statement
May-06	3,236		А	Commitmed to SNEPCO Citi bank statement
Jun-06				
Jul-06				
Aug-06	5,255			Comfirmed to SNEPCO Citi bank statement
Sep-06	3,233			Committee to SNET CO Citi bank statement
Oct-06				
Nov-06				
Dec-06	10,511		В	
Initial templates	21,022	0		
Timing differences				
1 2005 NDDC payment received in April 2006	19,834		Α	
2 2006 NDDC payment received in Feb 2007	-10,511		В	
3				
4				
5 6				
	9,323	0		
Sub total	9,323	U		
Other adjustments				
SNEPCO NDDC Payment wrongly classified by NDDC as Shell NDDC payment		5,255		
2 SNEPCO NDDC Payment wrongly classified by NDDC as Shell NDDC payment		25,090	Α	Amount is the addition of \$19,834 for 2005 and
3		,		\$5,256,000 for 2006 1st quarter payment
4				
5				
6				
7				
8				
9				
10				
11				
12				
Sub total	0	30,345		
After reconciliation	30,345	30,345	Unresolved a	lifferences
	55,5.5	55,5.5	J 233.724 u	·//

Data Reconciliation between	SNEPCO	and	NDDC
-----------------------------	--------	-----	------

<u>Period</u>	SNEPCO \$000	Government NDDC \$000	Note 	Comment
Jan-07		-		
Feb-07	15,937	-		
Mar-07	-	-		
Apr-07	-	-		
May-07	-	-		
Jun-07	-	-		
Jul-07	-	-		
Aug-07		-		
Sep-07	-	-		
Oct-07	-	-		
Nov-07	-	-		
Dec-07	15,937 A	15,937		
Initial templates	31,874	15,937		
Timing differences				
1 2006 NDDC payment received in Feb 2007	10,511	10,511		Comfirmed to SNEPCO Citi bank statement and NDDC
2 2007 NDDC payment received in March 2008	-15,937		Α	
3				
4				
5 6				
Sub total	-5,426	10,511		
	-,:=-	,		
Other adjustments				
1				
2				
3				
4				
5 6				
7				
8				
9				
10				
11				
12				
Sub total	0	0		
After reconciliation	26,448	26,448	Unresolved a	lifferences

Data Reconciliation between	SNEPCO	and	NDDC

	_	_	
Builted	Company	Government	Note
<u>Period</u>	\$000	*000	
	\$000	\$000	
Jan-08	_	_	
Feb-08	_	_	
Mar-08		15,937	
Apr-08	-	-	
May-08	-	-	
Jun-08	-	-	
Jul-08	-	-	
Aug-08	14,291	14,291	
Sep-08	´-	-	
Oct-08	-	-	
Nov-08	7,145	7,145	
Dec-08	5,537	-	
	-,		
Initial templates	26,973	37,373	
·			
Timing differences			
1 2007 NDDC payment received in March 2008	15,937		
2			
3			
4			
5			
6			
Sub total	15,937	0	
	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,		
Other adjustments			
1 SNEPCO NDDC Payment wrongly classified by NDDC as Shell NDDC payment		5,537	
2		,	
3			
4			
5			
6			
7			
8			
9			
10			
11			
12			
Sub total	0	5,537	
	•	5,55.	
After reconciliation	42,910	42,910	
Arter reconcination	42,310	42,310	

Data Reconciliation between	Shell	and	NDDC

Period Period	Company Shell	Government NDDC	Note	Comment
renou	\$000	\$000		<u>comment</u>
	<b>3000</b>	<b>3000</b>		
Jan-06	7,025	7,025		
Feb-06	7,025	7,025		
Mar-06	7,025	7,025		
Apr-06	7,025	7,025		
May-06	7,025	7,025		
Jun-06	2,417	5,255	Α	
Jul-06	2,417	2,417		
Aug-06	2,417	2,417		
Sep-06	941	2,417		
Oct-06	941	941		
Nov-06	941	941		
Dec-06	8,552 C	941		
02/07/2006		25,090	В	SNEPCO
Initial templates	53,752	75,545		
T				
Timing differences 1 Payment made in 2007	-8552			
	-6002			
2 3				
4				
5				
6				
Sub total	-8,552	0		
Other adjustments				
1 SNEPCO NDDC Payment included in Shell template		-5,255	Α	SNEPCO
2 SNEPCO NDDC Payment included in Shell template		-25,090	В	SNEPCO
3				
4				
5 6				
7				
8				
9				
10				
11				
12				
Sub total	0	-30,345		
After reconciliation	45,200	45,200	Unresolved	differences
	,	,		· # · · · · · ·

Data Reconciliation between	Shell	and	NDDC

	Company	Government	Note	
<u>Period</u>	Shell	NDDC	Note	<u>Comment</u>
renou	\$000	\$000		<u>comment</u>
	ÇOOO	ÇOOO		
Jan-07	3,517	3,517		
Feb-07 Mar-07	3,517 3,517	3,517 3,517		
Apr-07	3,517 3,517	3,517		
May-07 May-07	3,517	3,517		
Jun-07	1,542	8,552	Α	
Jul-07	3,188	B 1,542	Α	
Aug-07		C .,5.2		
Sep-07		D		
Oct-07	3,188	E		
Nov-07		F		
Dec-07	3,188			
Dec-07	3,100	G		
Initial templates	38,251	27,678		
Timing differences				
1 2006 payment made in 2007	8,552		A	
2 2007 payment made in 2008	-19,125		B-G	
3				
4				
5				
6				
Sub total	-10,573	0		
Other adjustments				
1				
2				
3				
4				
5				
6				
7				
8				
9				
10 11				
11 12				
Sub total	0	0		
	ŭ	•		
After reconciliation	27,678	27,678	Unresolved di	fferences

Data Reconciliation between	Shell	and	NDDC

<u>Period</u>	Company Shell \$000	Government NDDC \$000	Note	<u>Comment</u>
	****	****		
Jan-08	3,518	3,188	Α	
Feb-08	3,518	3,188	В	
Mar-08	3,518	3,188	C	
Apr-08	3,518	3,188	D	
May-08	3,518	3,188	E	
Jun-08	3,518	3,188	F	
Jul-08	3,518	3,518		
Aug-08	3,518	3,518		
Sep-08	3,518 G	3,518		
Oct-08	3,518 H	3,518		
Nov-08	3,518 I	3,518		
Dec-08	-	16,092	J	Amount include Shell NDDC payments for June - Aug 2008 and \$5,536,000 for SNEPCO
Initial templates	38,702	52,809		
Timing differences				
1 2007 payment made in 2008	19,125		A-F	Confirmed received by NDDC
2 Oct. 2008 payment made in 2009	-3,518		G	NDDC confirmed receipt in 2009
3 Nov. 2008 payment made in 2009	-3,518		Н	NDDC confirmed receipt in 2010
4 Dec 2008 payment made in 2009	-3,518		 I	NDDC confirmed receipt in 2010
5	-5,518			NDDC commined receipt in 2011
6				
Sub total	8,571	0		
Other adjustments				
1 SNEPCO NDDC Payment included in Shell template		-5,536	J	SNEPCO
2				
3				
4				
5				
6 7				
8				
9				
10				
11				
12				
Sub total	0	-5,536		
After reconciliation	47,273	47,273	Unresolved	differences

	Company	Government	Note	
<u>Period</u>	TEPNG	NDDC		Comment
	\$000	\$000		
Jan-06				TEPNG JV
Feb-06				TEPNG JV
Mar-06	492	492		TEPNG JV
Apr-06	1,665	1,665		TEPNG JV
May-06	1,667	1,667		TEPNG JV
Jun-06	5,290	5,290		TEPNG JV
Jul-06	1,665	1,665		TEPNG JV
Aug-06	9,007	9,007		TEPNG JV
Sep-06	2,889	2,889		TEPNG JV
Oct-06	,	ŕ		
Nov-06				
Dec-06				
Initial templates	22,675	22,675		
Timing differences				
1				
2				
3				
4				
5				
6				
Sub total	0	0		
Other adjustments				
1				
2				
3				
4				
5				
6				
7				
8				
9				
10				
11				
12				
Sub total	0	0		
After reconciliation	22,675	22,675	Unresolven	l differences
Alter reconciliation	22,073	22,013	J.III CJUIVEU	· uijjei enites

	Company	Government	Note	
<u>Period</u>	TEPNG	NDDC		<u>Comment</u>
	\$000	\$000		_
Jan-07	2,571	2,571		AMENAM JV
Feb-07 Mar-07				
Apr-07 May-07				
Jun-07				
Jul-07		10,511		TEPNG could not confirm this payment
Aug-07	3,896	3,896		TEPNG AND AMENAM JV
Sep-07	3,030	3,030		TEPNG AND AMENAM JV
Oct-07	2,508	2,508		TEPNG AND AMENAM JV
Nov-07	925	925		TEPNG AND AMENAM JV
Dec-07	0			
Initial templates	9,900	20,411		
Timing differences		<u> </u>	Ī	
1				
2				
3				
4				
5				
6 Sub total	0	0		
Sub total	U	U		
Other adjustments				
1 Amount in NDDC Template not in TEPNG Template		-10,511		
2		,		
3				
4				
5				
6				
7				
8				
9				
10				
11				
12				
Sub total	0	-10,511		
After reconciliation	9,900	9,900	Unresolve	d differences
	-,,,,,,,			

	Company	Government	Note	
<u>Period</u>	TEPNG	NDDC		<u>Comment</u>
<del></del>	\$000	\$000		<del>-</del>
Jan-08				
Feb-08				
Mar-08	3,731	3,731		TEPNG & AMENAM JV FIGURES
Apr-08	1,620	1,620		TEPNG & AMENAM JV FIGURES
May-08	1,620	1,620		TEPNG & AMENAM JV FIGURES
Jun-08	1,620	1,620		TEPNG & AMENAM JV FIGURES
Jul-08	1,620	1,620		TEPNG & AMENAM JV FIGURES
Aug-08	1,620	1,620		TEPNG & AMENAM JV FIGURES
Sep-08	1,620	1,620		TEPNG & AMENAM JV FIGURES
Oct-08	1,620	1,620		TEPNG & AMENAM JV FIGURES
Nov-08	1,620	0		TEPNG & AMENAM JV FIGURES
Dec-08	1,620	0		TEPNG & AMENAM JV FIGURES
	_,===			
Initial templates	18,311	15,071		
Timing differences				
1 Payment made in 2008 recieved in 2009	-1,620			
2 Payment made in 2008 recieved in 2009	-1,620			
3	•			
4				
5				
6				
Sub total	-3,240	0		
Other adjustments				
1				
2				
3				
4				
5				
6				
7				
8				
9				
10				
11				
12				
Sub total	0	0		
After reconciliation	15,071	15,071	Unresolve	d differences

# APPENDIX I CONTRIBUTION TO NDDC - NAIRA

### Appendix I - Contribution to NDDC Naira

#### **List of Attachments**

Attachment	Entity Code	Entity Name
1	C04-AENR	Agip Energy & Natural Resources Ltd
2	C03-CNL	Chevron Nigeria Ltd
3	C17-DUBRI	Dubri Oil Co.Ltd
4	C04-NAE	Nigerian Agip Exploration
5	C04-NAOC	Nigerian Agip Oil Company Ltd
6	C22-NPDC	Nigeria Petroleum Development Company
7	C21-POOC	Pan-Ocean Oil Corporation
8	C01-SNEPCO	Shell Nigeria E&P Co Ltd
9	C01-SPDC	Shell Petroleum Development Company
10	TEPNG	Total Elf Petroleum Nigeria

Data Reconciliation between	AENR	and	NDDC		
<u>Period</u>	Company AENR N000		Government NDDC N000	Note	<u>Comment</u>
Jan-06 Feb-06 Mar-06 Apr-06 May-06			17,796	A	
Jun-06 Jul-06 Aug-06 Sep-06 Oct-06 Nov-06 Dec-06	27,444		27,444 73,328	В	
Initial templates	27,444		118,568	_	
Timing differences 1 2005 payment received by NDDC in 2006 2 3 4 5 6 Sub total	17,796		0	A	
Other adjustments Payment made by company and received by NDDC Not in company template  3 4 5 6 7 8 9 10 11 12 Sub total	73,328		0	В	
After reconciliation	118,568		118,568	- -	

Data Reconciliation between	AENR	and	NDDC		
<u>Period</u>	Company AENR N000		Government NDDC N000	Note	<u>Comment</u>
Jan-07 Feb-07 Mar-07 Apr-07 May-07 Jun-07 Jul-07 Aug-07 Sep-07 Oct-07 Nov-07 Dec-07	90,372		90,372		
Initial templates	90,372		90,372		
Timing differences  1 2 3 4 5 6 Sub total	0		0		
Other adjustments  1 2 3 4 5 6 7 8 9 10 11 12 Sub total	0		0		
After reconciliation	90,372		90,372		

Data Reconciliation between	AENR	and	NDDC		
<u>Period</u>	Company AENR N000		Government NDDC N000	Note	<u>Comment</u>
Jan-08 Feb-08 Mar-08 Apr-08 May-08 Jun-08 Jul-08 Aug-08 Sep-08 Oct-08 Nov-08 Dec-08	386,184		386,184		
Initial templates	386,184		386,184		
Timing differences  1 2 3 4 5 6 Sub total	0		0		
Other adjustments  1 2 3 4 5 6 7 8 9 10 11 12 Sub total	0		0		

386,184

386,184

After reconciliation

# NDDC RECONCILIATION OF NDDC PAYMENTS BY COMPANIES 2006 - 2008

Cash Basis Template

Payments in the Year

		Com	npany	Gover	rnment	
<u>Date</u>	<u>Period</u>		vron		DDC	Note/Remarks
<u> </u>	<u> </u>	US\$'000	N'000	US\$'000	N'000	
17/01/2006	Jan-06		125,488		125,488	
21/02/2006	Feb-06		125,488		125,488	
15/03/2006	Mar-06		90,180		90,180	
19/04/2006	Apr-06		90,180		90,180	
17/05/2006	May-06		90,180		90,180	
23/05/2006	Jun-06		90,180		228,555	
14/06/2006	Jul-06		90,180		90,180	
18/08/2006	Aug-06		90,180		90,180	
15/09/2006	Sep-06		90,180		90,180	
10/12/2006	Oct-06		137,250		137,250	
11/03/2006	Nov-06		137,250		137,250	
11/03/2000	Dec-06		137,250		137,230	
	Dec 00		137,230			
Initial templates		0	1,293,986	0	1,295,111	
F		-	,,	-	,,	
Timing differences						
1						
2						
3						
4						
5						
6						
Sub total		0	0	0	0	
Other adjustments						
1.100						
Jul-06 payment not						
originally recorded no	W					
1 confirmed by NDDC						
Dec-06 payment not						
originally recorded no	W					
2 confirmed by NDDC					137,250	
Feb-06 overstatement	•					
3 recorded by NDDC						
June-06						
overstatement						
recorded in template						
4 by NDDC					-138,375	
5						
6						
7						
8						
9						
10						
11						
12						
Sub total		0	0	0	-1,125	
Total Due/Paid		0	1,293,986	0	1,293,986	
Arrears/Outstanding						

# NDDC RECONCILIATION OF NDDC PAYMENTS BY COMPANIES 2006 - 2008

Cash Basis Template

Payments in the Year

		pany	Gover		
<u>Date</u> <u>Period</u>		vron		DDC	Note/Remark
	US\$'000	N'000	US\$'000	N'000	
29/01/2007 Jan-07		138,767		138,767	
15/02/2007 Feb-07		138,766		138,766	
03/12/2007 Mar-07		110,045		110,045	
16/03/2007 Apr-07		109,863		109,863	
04/11/2007 May-07		109,846		109,846	
17/07/2007 Jun-07		109,863		109,863	
16/08/2007 Jul-07		109,863		192,077	
18/09/2007 Aug-07		109,863		137,024	
15/10/2007 Sep-07		137,024		54,810	
19/11/2007 Oct-07		137,024		137,024	
22/11/2007 Nov-07		259,082		122,058	
18/12/2007 Dec-07		137,024		137,024	
Initial templates	0	1,607,030	0	1,497,167	
Timing differences					
1					
2					
3					
4					
5					
6					
Sub total	0	0	0	0	
Other adjustments					
Aug-07 overstatement					
1 recorded by NDDC				-27,161	
Nov-07 payment not					
originally recorded now					
2 confirmed by NDDC				137,024	
3					
4					
5					
6					
7					
8					
9					
10					
11					
12					
Sub total	0	0	0	109,863	
Total Due/Paid	0	1,607,030	0	1,607,030	
Arrana / Outstanding					
Arrears/Outstanding					

# NDDC RECONCILIATION OF NDDC PAYMENTS BY COMPANIES 2006 - 2008

Cash Basis Template

Payments in the Year

<u>Date</u>	<u>Period</u>	Com Chev			rnment DDC	Note/Remarks
	<u> </u>	US\$'000	N'000	US\$'000	N'000	
15/01/2008	Jan-08		168,202		168,202	
18/02/2008	Feb-08		168,200		168,200	
14/03/2008	Mar-08		186,742		186,742	
18/04/2008	Apr-08		186,742		186,742	
16/05/2008	May-08		186,742		186,742	
20/06/2008	Jun-08		186,742		186,742	
18/07/2008	Jul-08		186,742		186,742	
18/08/2008	Aug-08		186,742		186,742	
16/09/2008	Sep-08		90,003		90,003	
16/10/2008	Oct-08		90,002		90,002	
18/11/2008	Nov-08		90,003		90,003	
01/12/2208	Dec-08		90,001		478,398	
			,			
Initial templates		0	1,816,863	0	2,205,260	
Timing differences						
1						
2						
3						
4						
5						
6						
Sub total		0	0	0	0	
Other adjustments						
•						
Dec-08 overstatemen	t					
1 recorded by NDDC					-388,397	
2						
3						
4						
5						
6						
7						
8						
9						
10						
11 12						
Sub total		0	0	0	200 207	
วนม เบเสโ		U	U	U	-388,397	
Total Due/Paid		0	1,816,863	0	1,816,863	
iolai Due/raiu			1,010,003		1,010,003	
Arrears/Outstanding					<del></del>	
Arrears/ Outstanding						

# NDDC Cash flow EITI RECONCILIATION 2006 - 2008

Data Reconciliation between	Dubri	and NDDC		
<u>Period</u>	Company Dubri N000	Government NDDC N000	Note ———	<u>Comment</u>
Jan-06 Feb-06 Mar-06 Apr-06 May-06		5,813	Α	
Jun-06 Jul-06 Aug-06 Sep-06 Oct-06 Nov-06 Dec-06		5,813	В	
Initial templates	0	11,626		
Timing differences  1 2 3 4 5 6 Sub total	0	0		
Other adjustments January 2006 NDDC payments 1 originally omitted by Dubri July 2006 NDDC payments originally omitted by Dubri but was	5,813		Α	Confirmed to NDDC bank statement
2 paid in April 2006 3 4 5 6 7 8 9 10 11	5,813		В	Confirmed to NDDC bank statement
Sub total	11,626	0		
After reconciliation	11,626	11,626		

# NDDC Cash flow EITI RECONCILIATION 2006 - 2008

Data Reconciliation between	Dubri a	nd NDDC		
<u>Period</u>	Company Dubri N000	Government NDDC N000	Note	<u>Comment</u>
Jan-07				
Feb-07				
Mar-07				
Apr-07				
May-07				
Jun-07				
Jul-07				
Aug-07				
Sep-07				
Oct-07 Nov-07				
Dec-07				
Dec 07				
Initial templates	0	0		
Timing differences				
1				
2				
3				
4				
5				
6				
Sub total	0	0		
Other adjustments				
1				
2				
3				
4				
5				
6				
7				
8				
9				
10				
11 12				
Sub total	0	0		
שט נטנמו	U	J		
After reconciliation	0	0		

# NDDC Cash flow EITI RECONCILIATION 2006 - 2008

Data Reconciliation between	<b>Dubri</b> an	d NDDC		
<u>Period</u>	Company Dubri	Government NDDC N000	Note	<u>Comment</u>
Jan-08				
Feb-08				
Mar-08				
Apr-08				
May-08				
Jun-08				
Jul-08				
Aug-08				
Sep-08				
Oct-08 Nov-08				
Dec-08				
Dec-08				
Initial templates	0	0		
Timing differences				
1				
2				
3				
4				
5				
6				
Sub total	0	0		
Other adjustments				
1				
2				
3				
4				
5				
6				
7				
8				
9				
10				
11 12				
Sub total	0	0		
Sub total	J	•		
After reconciliation	0	0		

Data Reconciliation between	NAE	and	NDDC
Data Neconcination between	INAL	ana	NDDC

<u>Period</u>	Company NAE	Government NDDC	Note	<u>Comment</u>
	N000	N000		
Jan-06				
Feb-06				
Mar-06				
Apr-06				
May-06				
Jun-06 Jul-06	1,373			
Aug-06	2,375		A B	
Sep-06	2,373		D	
Oct-06				
Nov-06				
Dec-06				
500 00				
Initial templates	3,748	0	_	
Timing differences				
1			1	
2				
3				
4				
5				
6				
Sub total	0	0		
Other adjustments				
1 Amount not traceable to NDDC account	-1,373		1	
2 Amount not traceable to NDDC account	-2,375			
3	_,5 . 5			
4				
5				
6				
7				
8				
9				
10				
11				
12				
Sub total	-3,748	0		
After reconciliation	0	0	_	
		_	-	

Data Reconciliation between	NAE	and	NDDC
Data Reconcination between	IVAE	anu	NDDC

	Company	Government	Note	
<u>Period</u>	NAE	NDDC		Comment
	N000	N000		
Jan-07			1	
Feb-07	22,707	22,707		
Mar-07				
Apr-07				
May-07				
Jun-07				
Jul-07	18,996			
Aug-07				
Sep-07				
Oct-07				
Nov-07	14,597			
Dec-07	154,102	33,593	А	
Initial templates	210,402	56,300	-	
Timing differences				
1 Amount paid but received in Jan 2008	-154,102		Α	
2			ľ.	
3				
4				
5				
6				
Sub total	-154,102	0	•	
Other adjustments				
1			1	
2				
3				
4				
5				
6				
7				
8				
9				
10				
11				
12				
Sub total	0	0	•	
After reconsilisation	FC 200	FC 200	=	
After reconciliation	56,300	56,300	_	

Data Reconciliation between	NΔF	and	NDDC
Data Neconcination between	IVAL	ana	NUDC

<u>Period</u>	Company NAE	Government NDDC	Note	<u>Comment</u>
<del></del>	N000	N000		
Jan-08		154,102		
Feb-08	402,670	402,670		
Mar-08	,	,		
Apr-08				
May-08				
Jun-08				
Jul-08				
Aug-08				
Sep-08	107,613	107,613		
Oct-08				
Nov-08				
Dec-08	214,772	214,772		
Initial templates	725,055	879,157		
Timing differences				
1 Amount paid in 2007 but received in Jan 2008 by NDDC	154,102			
2				
3				
4				
5				
6				
Sub total	154,102	0		
Other adjustments				
1				
2				
3				
4				
5				
6				
7				
8				
9				
10				
11				
12 Subtatal	0	0		
Sub total	U	U		
After reconciliation	879,157	879,157		

5 . 5			
Data Reconciliation between	NAOC	and	NDDC

	Company	Government	Note	
<u>Period</u>	NAOC	NDDC		<u>Comment</u>
	N000	N000		
Jan-06	174,518	273,135	Α	
Feb-06				
Mar-06				
Apr-06				
May-06	294,600	294,600		
Jun-06				
Jul-06				
Aug-06	294,600	294,600		
Sep-06		48,407	В	
Oct-06	98,200	98,200		
Nov-06				
Dec-06	206,730	206,730		
Initial templates	1,068,648	1,215,672	=	
Timing differences			_	
1 Amount paid in 2005 but received by CBN in 2006	98,617		А	
2				
3				
4				
5				
6				
Sub total	98,617	0		
Other adjustments			-	
1 Amount not recorded by NAOC	48,407		В	
2				
3				
4				
5				
6				
7				
8				
9				
10				
11				
12				
Sub total	48,407	0		
After reconciliation	1,215,672	1,215,672	=	

Data Reconciliation between	NAOC	and	NDDC

	Company	Government	Note	
<u>Period</u>	NAOC	NDDC		<u>Comment</u>
	N000	N000	<u> </u>	
Jan-07		24,652		
Feb-07	200,687	176,035		
Mar-07	278,626	278,626		
Apr-07	-7	-,-		
May-07	286,900	385,100		
Jun-07	98,200	ŕ		
Jul-07		98,200		
Aug-07		55,255		
Sep-07	98,200			
Oct-07	196,400	196,400		
Nov-07	== 0, 100			
Dec-07	382,639	382,639		
200 07	302,033	552,555		
Initial templates	1,541,652	1,541,652		
Timing differences				
1				
2				
3				
4				
5				
6				
Sub total	0	0		
Other adjustments				
1				
2				
3				
4				
5				
6				
7				
8				
9				
10				
11				
12				
Sub total	0	0		
After reconciliation	1,541,652	1,541,652		

Data Reconciliation between	NAOC	and	NDDC

P. 1. 1	Company	Government	Note	•
<u>Period</u>	NAOC N000	NDDC N000		<u>Comment</u>
	NUUU	NUUU		
Jan-08	284,439	284,439		
Feb-08		,,,		
Mar-08		284,439		
Apr-08	284,439	. ,		
May-08	,			
, Jun-08				
Jul-08	112,858	112,858		
Aug-08	112,858	112,858		
Sep-08	,	112,858		
Oct-08	112,858	,		
Nov-08	449,220	449,220		
Dec-08	112,858	112,858		
Initial templates	1,469,530	1,469,530		
Timing differences				
1				
2				
3				
4				
5				
6				
Sub total	0	0		
Other adjustments				
1				
2				
3				
4				
5				
6				
7				
8				
9				
10				
11				
12				
Sub total	0	0		
After reconciliation	1,469,530	1,469,530		

## PPT EITI RECONCILIATION 2006 - 2008

Data Reconciliation between	NPDC	and	NDDC

	Company	Government	Note	_
<u>Period</u>	NPDC N000	NDDC ₩000		<u>Comment</u>
	14000	H-000		
Jan-06 Feb-06				
Mar-06				
Apr-06				
May-06 Jun-06				
Jul-06				
Aug-06				
Sep-06				
Oct-06				
Nov-06				
Dec-06				
Dec-00				
Initial templates	0	0		
Timing differences				
1				
2				
3				
4				
5				
6				
Sub total	0	0		
Other adjustments				
1				
2				
3				
4				
5				
6				
7				
8				
9				
10				
11				
12				
Sub total	0	0		
After reconciliation	0	0	Unresolved di	ifferences

## PPT EITI RECONCILIATION 2006 - 2008

Timing differences	Data Reconciliation between	NPDC	and	NDDC		
Feb-07 Mar-07 Apr-07 Apr-07 May-07 Jun-07 Jul-07 Aug-07 Sep-07 Oct-07 Nov-07 Dec-07  Initial templates	<u>Period</u>	NPDC		NDDC	Note	<u>Comment</u>
Feb-07 Mar-07 Apr-07 Apr-07 May-07 Jun-07 Jul-07 Aug-07 Sep-07 Oct-07 Nov-07 Dec-07  Initial templates	Jan-07					
Mar-07 Apr-07 May-07 Jun-07 Jul-07 Aug-07 Sep-07 Oct-07 Nov-07 Dec-07  Initial templates  0  48,473  Timing differences						
Apr-07 May-07 Jun-07 Jul-07 Aug-07 Sep-07 Oct-07 Nov-07 Dec-07  Initial templates  0 48,473  Timing differences						
May-07 Jun-07 Jul-07 Aug-07 Sep-07 Oct-07 Nov-07 Dec-07  Initial templates  0 48,473  Timing differences						
Jun-07 Jul-07 Aug-07 Sep-07 Oct-07 Nov-07 Dec-07  Initial templates  0 48,473  Timing differences						
Jul-07 Aug-07 Sep-07 Oct-07 Nov-07 Dec-07  Initial templates  0 48,473  Timing differences						
Sep-07         Oct-07         Nov-07         Dec-07         Initial templates         0         48,473    Timing differences						
Sep-07         Oct-07         Nov-07         Dec-07         Initial templates         0         48,473    Timing differences	Aug-07					
Nov-07 Dec-07  Initial templates  0 48,473  Timing differences						
Dec-07 48,473 Initial templates 0 48,473 Timing differences	Oct-07					
Initial templates 0 48,473 Timing differences	Nov-07					
Timing differences	Dec-07			48,473		
	Initial templates	0		48,473		
	Timing differences					
1	1					
2	2					
3	3					
4	4					
5	5					
6	6					
Sub total 0 0	Sub total	0		0		
Other adjustments	Other adjustments					
1 Amount in NDDC Template not recorded by NPDC 48,473		48,473				
2		·				
3						
4						
5	5					
6	6					
7	7					
8	8					
9						

48,473

48,473

0

48,473

Unresolved differences

10 11 12

Sub total

After reconciliation

## PPT EITI RECONCILIATION 2006 - 2008

Data Reconciliation between	NPDC	and	NDDC		
<u>Period</u>	Company NPDC		Government NDDC	Note	<u>Comment</u>
	₩000		₩000		
Jan-08					
Feb-08 Mar-08					
Apr-08					
May-08					
Jun-08					
Jul-08					
Aug-08					
Sep-08					
Oct-08					
Nov-08 Dec-08			1,206,987		
Dec-08			1,200,987		
Initial templates	0		1,206,987		
Timing differences		_			
1					
2					
3					
4 5					
6					
Sub total	0		0	l	
Other adjustments					
1 Amount in NDDC Template not recorded by NPDC	1,206,987				
2					
3					
4 5					
6					
7					
8					
9					
10					
11					
12 Substanti	4 222 22=				
Sub total	1,206,987		0		

1,206,987

1,206,987 Unresolved differences

After reconciliation

Data Reconciliation between	PANOCEAN	and	NDDC			
<u>Period</u>	Company PANOCEAN N'000	_	Government NDDC N'000	Note <u>Comment</u>		
Jan-06 Feb-06 Mar-06 Apr-06 May-06 Jun-06 Jul-06 Aug-06 Sep-06 Oct-06 Nov-06 Dec-06			286,435			
Initial templates	0	_	286,435			
Timing differences  1  2  3  4  5  6  Sub total	0		0			
Other adjustments  1 Amount recorded by NDDC not confirmed by Pan Ocean  2  3  4  5  6  7  8  9  10  11  12  Sub total	0		-286,435 -286,435			
		_		Invasily and differences	lange had difference	
After reconciliation	0	_	0	Inresolved differences	unresoivea aifferences	

Data Reconciliation between	PANOCEAN and	NDDC		
<u>Period</u>	Company PANOCEAN N'000	Government NDDC N'000	Note <u>Comm</u>	<u>ent</u>
Jan-07 Feb-07 Mar-07 Apr-07	17 000	Nood		
May-07 Jun-07 Jul-07 Aug-07 Sep-07 Oct-07 Nov-07 Dec-07				
Initial templates	0	0		
Timing differences  1 2 3 4 5 6 Sub total	0	0		
Other adjustments  1 2 3 4 5 6 7 8 9 10 11 12 Sub total	0	0		

Unresolved differences

After reconciliation

Data Reconciliation between	PANOCEAN and	NDDC		
<u>Period</u>	Company PANOCEAN N'000	Government NDDC N'000	Note	<u>Comment</u>
Jan-08 Feb-08 Mar-08 Apr-08 May-08 Jun-08 Jul-08 Aug-08				
Sep-08 Oct-08 Nov-08 Dec-08  Initial templates	144,832	196,911		
	144,632	130,311		
Timing differences  1  2  3  4  5	0	0		
Sub total	O	U		
Other adjustments  1 Amount recorded by NDDC not confirmed by Pan Ocean  2  3  4  5  6  7  8  9  10  11  12		-52,079		
Sub total	0	-52,079		

144,832

144,832

Unresolved differences

After reconciliation

#### SNEPCO NDDC PAYMENT (NAIRA) EITI RECONCILIATION 2006 - 2008

Data Reconciliation between	SNEPCO	and	NDDC		
<u>Period</u>	Company SNEPCO N000		Government NDDC N000	Note	<u>Comment</u>
Jan-06 Feb-06 Mar-06					
Apr-06 May-06 Jun-06 Jul-06	218,551			А	Included in Shell NDDC template
Aug-06 Sep-06 Oct-06	218,551			В	
Nov-06 Dec-06	437,103			С	
Initial templates	874,205		0	•	
Timing differences 1 2006 SNEPCO NDDC payment received in 2007 2	-437,103			С	
3 4 5 6					
Sub total	-437,103		0		
Other adjustments				Ī	
SNEPCO NDDC payment included in NDDC template for Shell     SNEPCO payment not in NDDC template			218,551 218,551	A B	Payment confirmed to SNEPCO Citi bank statement and NDDC Payment confirmed to SNEPCO Citi bank statement and NDDC
4 5 6 7					
, 8 9 10					
11 12					
Sub total	0		437,102	I	
After reconciliation	437,102	_ :	437,102	Unresolved	differences

#### SNEPCO NDDC PAYMENT (NAIRA) EITI RECONCILIATION 2006 - 2008

Data Reconciliation between	SNEPCO	and	NDDC		
<u>Period</u>	Company SNEPCO N000		Government NDDC N000	Note	<u>Comment</u>
Jan-07 Feb-07 Mar-07 Apr-07 May-07 Jun-07 Jul-07	1,066,057 1,066,057				
Sep-07 Oct-07 Nov-07 Dec-07	2,132,114		1,066,057		
Timing differences	2,132,114		1,000,057		
1 2006 NDDC payment received in 2007 2 SNEPCO payment received in March 2008 3 4 5 6 Sub total	437,103 -1,066,057 -628,954		0		
Other adjustments	ŕ				
1 SEPCO payment in NDDC template for Shell 2007 2 3 4 5 6 7 8 9			437,103		
11 12					
Sub total	0		437,103		
After reconciliation	1,503,160		1,503,160	Unresolved dif	fferences

#### SNEPCO NDDC PAYMENT (NAIRA) **EITI RECONCILIATION 2006 - 2008**

Data Reconciliation between	SNEPCO	and	NDDC		
<u>Period</u>	Company SNEPCO N000		Government NDDC N000	Note	<u>Comment</u>
Jan-08 Feb-08 Mar-08 Apr-08 May-08 Jun-08			1,066,057	А	
Jul-08 Aug-08 Sep-08 Oct-08 Nov-08 Dec-08	636,769 318,384 318,554	B C	636,769		Payment in NDDC template for SHELL Payment in NDDC template for SHELL
Initial templates	1,273,707		1,702,826		
Timing differences 1 2007 SNEPCO payment received in March 2008 2 3 4 5	1,066,057			А	
Sub total	1,066,057		0		
Other adjustments  1 SNEPCO payment wrongly classified as Shell payment by NDDC  2 SNEPCO payment wrongly classified as Shell payment by NDDC  3  4  5  6  7  8  9  10  11  12  Sub total	0		318,384 318,554	B C	Payment confirmed to SNEPCO Citi bank statement and NDDC Payment confirmed to SNEPCO Citi bank statement and NDDC
				Havana bood	differences
After reconciliation	2,339,764		2,339,764	Unresolved	aijjerences

Data Reconciliation between	Shell and	NDDC		
<u>Period</u>	Company Shell N000	Government NDDC N000	Note	Comment
Jan-06	591,986	425,826	А	
Feb-06	591,986	316,577	В	
Mar-06	591,986	591,986		
Apr-06	591,986	591,986		
May-06	591,986	591,986		
Jun-06	255,159	591,986		
Jul-06	255,159	591,986		
Aug-06	255,159	218,551	С	SNEPCO Payment
Sep-06	37,116	37,116		,
Oct-06	37,116	765,478		
Nov-06	37,116	37,116		
Dec-06	2,178,258 D	37,116		
Initial templates	6,015,016	4,797,712		
Timing differences				
1 Nov 2005 Payment made in Jan 2006	425,826		Α	
2 Dec 2005 Payment made in Feb 2007	316,577		В	
3 2006 Payment made in 2007	-2,178,258		D	
4	-2,170,230		D	
5				
6				
Sub total	-1,435,855	0		
Other adjustments				
1 SNEPCO NDDC Payment included in CBN template		-218,551	С	SNEPCO
2				
3				
4				
5				
6				
7				
8				
9				
10				
11				
12				

-218,551

4,579,161

Unresolved differences

4,579,161

Sub total

After reconciliation

Data Reconciliation between	Shell	and	NDDC
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<u>Period</u>	Company Shell N000	_	Government NDDC N000	Note	<u>Comment</u>
Jan-07	364,180		437,103	Α	SNEPCO PAYMENT
Feb-07	364,180		997,761	В	
Mar-07	364,180		364,180		
Apr-07	364,180		364,180		
May-07	364,180		364,180		
Jun-07	737,676	ь.	364,180		
Jul-07	426,430	D	364,180	_	
Aug-07	426,430	E	2,178,258	С	
Sep-07	426,430	F	737,676		
Oct-07	426,430	G	-		
Nov-07	426,430	Н	-		
Dec-07	426,430	I	-		
Initial templates	5,117,157	-	6,171,701		
Timing differences					
1 2006 Received in 2007	2,178,258	Γ		С	
2 2007 payment received in 2008	-2,558,579			D-I	
3					
4					
5					
6		L			
Sub total	-380,321		0		
Other adjustments					
SNEPCO NDDC Payment included in NDDC template for Shell -Jan 07		Γ	-437,103	Α	SNEPCO
2 Amount in NDCC Template but not in Shell template			-997,761	В	Unresolved
3					
4					
5					
6					
7					
8					
9					
10					
11					
12 Sub total	0	L	-1,434,864		
Sub total	U		-1,434,004		
After reconciliation	4,736,836	_	4,736,837	Unresolved d	ifferences

Data Reconciliation between	Shell and	NDDC		
<u>Period</u>	Company Shell N000	NDDC N000	Note	Comment
Jan-08	452,800	426,430	Α	
Feb-08	452,800	426,430	В	
Mar-08	452,800	426,430	С	
Apr-08	452,800	426,430	D	
May-08	452,800	426,430	E	
Jun-08	452,800 H	426,430	F	
Jul-08	452,800 I	452,800		
Aug-08	452,800 J	452,800		
Sep-08	452,800 K	452,800		
Oct-08 Nov-08	452,800 L	452,800	G	Amount includes Shall NDDC normant of May 2009 and SNEDCO
Dec-08	452,800 M	1,089,739	G	Amount includes Shell NDDC payment of May 2008 and SNEPCO NDDC payment of N636,938,000.
Dec-08	-			NDDC payment of Noso,556,000.
Initial templates	4,980,805	5,459,520		
Timing differences				
1 2007 payment received in 2008	2,558,579		A - F	
2 2008 payments received in 2009	(2,716,803)		H - M	
3	(2,110,000)			
4				
5				
6				
Sub total	-158,224	0		
Sub total	-130,224	U		
Other adjustments				
Amount in NDCC Template but not in Shell template		-636,938		SNEPCO Naira NDDC made up of N318,384,000 and N318,554,000
2 Rounding Error	1	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,		
3				
4				
5				
6				
7				
8				
9				
10				
11				
12				
Sub total	1	-636,938		
After reconciliation	4,822,582	4,822,582	Unresolved	differences

<u>Period</u>	Company TEPNG N000	Government NDDC N000	Note <u>Comment</u>
Jan-06 Feb-06 Mar-06 Apr-06 May-06 Jun-06 Jul-06 Aug-06 Sep-06 Oct-06 Nov-06 Dec-06	14,885 92,637 95,824 95,823 95,825 489,558 95,824 395,366 145,747	78,184 92,637 191,647 95,825 410,966 78,592 95,824 537,402 145,747	TEPNG & AMENAM JV
Initial templates	1,521,489	1,726,824	
Timing differences  1 2 3 4 5			
Sub total	0	0	
Other adjustments  1 Net difference representing payment by other JV in which TEPNG is a Partner  2 3 4 5 6 6 7 8 9 10 11 12 Sub total	0	-205,335 -205,335	
After reconciliation	1,521,489		Unresolved differences
Area reconstitution	1,321,703	1,321,703	omesored anjerences

	Company	Government	Note	
<u>Period</u>	TEPNG	NDDC		Comment
	<del>N</del> 000	₩000		_
Jan-07	0			
Feb-07	· ·			
Mar-07				
Apr-07				
Мау-07				
Jun-07				
Jul-07				
Aug-07				
Sep-07	839,418	839,418		TEPNG & AMENAM JV
Oct-07	189,632	189,632		TEPNG & AMENAM JV
Nov-07	69,961	69,961		TEPNG & AMENAM JV
Dec-07	62,883			TEPNG & AMENAM JV
Initial templates	1,161,894	1,099,011		
	, . ,	, , .		
Timing differences				
1 Amount paid in 2007 but received in March 2008 by NDDC	-62,883			
2				
3				
4				
5				
6				
Sub total	-62,883	0		
Other adjustments				
1				
2				
3				
4				
5				
6				
7				
8				
9				
10				
11				
12 Subtatal	0	0		
Sub total	U	U		
After reconciliation	1,099,011	1,099,011	Unresolve	d differences

	Company		Government	Note	
<u>Period</u>	TEPNG		NDDC		<u>Comment</u>
	₩000	_	₩000		<del></del>
Jan-08	0		0		
Feb-08	0		0		
Mar-08	249,483		312,286		TEPNG & AMENAM JV
Apr-08	71,209		71,209		TEPNG & AMENAM JV
May-08	71,209		71,209		TEPNG & AMENAM JV
Jun-08	71,209		71,209		TEPNG & AMENAM JV
Jul-08	71,209		71,209		TEPNG & AMENAM JV
Aug-08	71,209		71,209		TEPNG & AMENAM JV
Sep-08	71,209		71,209		TEPNG & AMENAM JV
Oct-08	71,209		71,209		TEPNG & AMENAM JV
Nov-08	71,209		71,209		TEPNG & AMENAM JV
Dec-08	71,209		71,209		TEPNG & AMENAM JV
		_			
Initial templates	890,364		953,167		
T					
Timing differences	52.000	Г		1	
Amount paid in 2007 but received in March 2008 by NDDC     Correction of error	62,883				
	-80				
3					
4 5					
6					
	62,803	L	0		
Sub total	62,803		U		
Other adjustments					
1		Γ			
2					
3					
4					
5					
6					
7					
8					
9					
10					
11					
12					
Sub total	0	_	0	ļi	
After reconciliation	953,167		953,167	Unresolve	ed differences

## **APPENDIX J**

NON CONFIRMED FLOWS (PAYE, VAT, Withholding taxes, Education tax)

#### "Declared" Flows (not confirmed by receiving entity)

					2006				
		Flows t	o the Federati	on	2000		Flows to the	states	
	USD'000	GBP'000	EUR'000	YEN'000	NGN'000	USD'000	GBP'000	EUR'000	NGN'000
	002 000	<b>G</b> D. <b>G</b> G	2011.000			332 333	<b>32. 333</b>	2011 000	
Withholding Tax (WHT)	402,574	531	2,103	185	5,469,445	2,191			370,526
Value Added Tax (VAT)	87,551	42	9		243,027				
Pay As You Earn (PAYE)					52,282				13,202,973
Education Tax (EDUTAX)	430,092								
Company Income Tax (CIT)	137,326								
	1,057,543	573	2,112	185	5,764,754	2191	0	0	13,573,499
					2007				
			o the Federati	on			Flows to the		
	USD'000	GBP'000	EUR'000		NGN'000	USD'000	GBP'000	EUR'000	NGN'000
Withholding Tax (WHT)	620,520	460	1,274		6,509,747	28,692			439,353
Value Added Tax (VAT)	188,260	31	21		3,414,143				
Pay As You Earn (PAYE)					106,087				18,511,703
Education Tax (EDUTAX)	522,687								
Company Income Tax (CIT)	193,879								
	1,525,346	491	1,295		10,029,977	28692	0	0	18,951,056
					2008				
		Flows t	o the Federati	on			Flows to the	states	
	USD'000	GBP'000	EUR'000		NGN'000	USD'000	GBP'000	EUR'000	NGN'000
Withholding Tax (WHT)	697,327	261	647		8,943,953	58,312			480,425
Value Added Tax (VAT)	283,329	15	23		13,434,409				
Pay As You Earn (PAYE)					215,032				23,016,010
Education Tax (EDUTAX)	698,376								
Company Income Tax (CIT)	215,263								
•	1,894,295	276	670		22,593,394	58312	0	0	23,496,435

Appendix K and L are not used

All relevant material has been included in the main report